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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/5/08

**The Honorable Felicia Ann Hendl  
Clerk of Court**

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

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ST. FRANCISVILLE, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

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## **BASIC FINANCIAL STATEMENTS**

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**MARY SUE STAGES, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

.....  
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*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

The Honorable Felicia Ann Hendl,  
West Feliciana Parish Clerk of Court  
P. O. Box 1843  
St. Francisville, Louisiana 70775

We have reviewed the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the West Feliciana Parish Clerk of Court, as of and for the year ended June 30, 2007, which collectively comprise the Clerk of Court's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Clerk of Court's management.

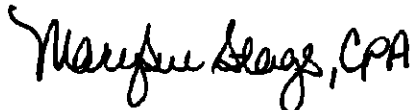
Our review was conducted in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. A review consists principally of inquiries of the Clerk of Court's personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated November 19, 2007, on the results of our agreed-upon procedures.

The management's discussion and analysis and budgetary comparison information as indicated in the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review.

The accompanying supplemental information listed in the table of contents under Supplemental Schedules and Information and Other Required Supplementary Information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

A handwritten signature in black ink that reads "Mary Sue Stages, CPA". The signature is written in a cursive, flowing style.

Mary Sue Stages, CPA, APAC  
November 19, 2007

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**REQUIRED SUPPLEMENTAL INFORMATION**  
**(PART 1 OF 2)**

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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2007**

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Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Clerk of Court based on currently known facts, decisions and/or conditions.

**HIGHLIGHTS OF THE PAST YEAR**

The Clerk of Court's office continues to update its systems and is continuing to scan all records. We updated the Criminal Department with a new computer system through the use of three different grants. All criminal documents are now scanned and have been for the past year. We now have two new computer/printers and a scanner for use by this department only. At the same time, we added a third public terminal for citizens to research records. Our new Map File will be ready anytime now. It will hold our maps for safe-keeping.

Dr. Jim Stroud, Associate Director of Harry Ransom Center at the University of Texas at Austin, and Sally Reeves, the founding Archivist of the New Orleans Notarial Archives, did a week-long seminar through a grant from The National Endowment for the Humanities, and we will be receiving an Archival Plan and Inventory of Collections for our office.

We continue with our on-going project of preservation/conservation of our old records in which Ms. Jeannie Genius and Ms. Polly Luttrull have volunteered much time and effort. We are also still back scanning our records – conveyances will be scanned all the way back to 1980 and indexed from 1810 to 1980 on the public computer. We are still in the process of binding our records and having those that need mending mended, cleaned and preserved after they are scanned. Over-sized maps are being scanned on the Tax Assessor's large scanner and then transported into our system. The computer now links the Clerks' and Tax Assessors' offices so that office can view any land transactions recorded in this office. This saves many work hours. A 1898 map of Bayou Sara was retrieved from a stack of miscellaneous papers on the top of a cabinet. It was encapsulated in Mylar. This modern technology is far more advanced than laminating which is very harmful to documents.

**OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION**

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

**Government-wide Financial Statements.** The government-wide financial statements present financial information for all activities of the Clerk of Court from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Clerk of Court's overall financial status. They include a statement of net assets and statement of activities.



**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2007**

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**Statement of Net Assets.** This statement presents information on all of the Clerk of Court's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Clerk of Court is improving or not.

**Statement of Activities.** This statement presents information showing how the Clerk of Court's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Clerk of Court's financial reliance on general revenues. The government-wide financial statements can be found on pages 10-11 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk of Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Clerk of Court has two categories of funds: governmental funds and fiduciary funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the Clerk of Court's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the Clerk of Court include a general fund that is used to account for all accounts not required to be accounted for separately.

**Fiduciary Funds.** Fiduciary funds represent resources that are held on behalf of others. They are excluded from the Clerk of Court's government-wide financial statements because these assets cannot be used to support the Clerk of Court's programs or operations. There are four types of fiduciary funds but the Clerk of Court maintains only one type - agency funds - as follows:

Advance Deposit Fund – used to account for advance deposits made by litigants in suits.

Registry of Court Fund – used to account for funds held by order of the court until judgment is rendered.

The fund financial statements can be found on pages 13-17 of this report.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2007**

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**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The index of the notes is found on page 19 with the actual notes beginning immediately afterwards.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Clerk of Court's budgetary comparisons on pages 32. These schedules indicate the Clerk of Court's compliance with its adopted and final revised budgets.

**FINANCIAL ANALYSIS OF THE COURT**

Net assets are an indicator of the Court's financial position from year to year. A summary of net assets follows.

**SUMMARY OF NET ASSETS  
Governmental Activities**

	<u>2007</u>	<u>2006</u>
<b>Assets</b>		
Current assets	\$ 221,033.15	\$ 172,802.39
Investments	52,125.00	50,000.00
Capital assets, net	<u>7,275.54</u>	<u>13,848.17</u>
 Total Assets	 280,433.69	 236,650.56
 <b>Liabilities</b>		
Current liabilities	5,729.52	5,391.51
 <b>Net Assets</b>		
Invested in capital assets, net of accumulated depreciation and related debt	7,275.54	13,848.17
Unrestricted	<u>267,428.63</u>	<u>218,832.93</u>
 Net Assets	 <u>274,704.17</u>	 <u>232,681.10</u>

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2007**

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A summary of changes in net assets is as follows:

**SUMMARY OF CHANGES IN NET ASSETS  
Governmental Activities**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Charges for services	\$ 364,986.87	\$ 371,361.46
Capital grants/contributions	34,540.00	4,996.00
General revenues:		
Interest earned	11,689.04	7,298.37
Intergovernmental revenues	<u>17,325.00</u>	<u>18,367.65</u>
 Total Revenues	 428,540.91	 402,023.48
 <b>Expenses</b>		
General government	<u>386,517.84</u>	<u>327,236.30</u>
 Change in net assets	 42,023.07	 74,787.18
 Net assets, beginning	 <u>232,681.10</u>	 <u>157,893.92</u>
 Net assets, ending	 <u>274,704.17</u>	 <u>232,681.10</u>

**BUDGETARY HIGHLIGHTS**

The Court received \$13,533 more in revenues than it anticipated in the year ended June 30, 2007, while expenditures exceeded budgeted amounts by \$49,948 or 16%. This overage can be contributed almost entirely on computer upgrades made possible by a grant that was not budgeted.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets:** The Court's investment in capital assets, net of accumulated depreciation and related debt at June 30, 2007 and 2006, was \$7,276 and \$13,848, respectively. There were no additions in the current or prior year.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2007**

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Capital assets at year-end are summarized as follows:

<b>CAPITAL ASSETS</b>		
<b>Net of Accumulated Depreciation</b>		
<b>Governmental Activities</b>		
	<u>2007</u>	<u>2006</u>
<b>Depreciable Assets</b>		
Equipment	\$ 6,918.40	\$ 13,419.60
Furniture/fixtures	<u>357.14</u>	<u>428.57</u>
Net Depreciable Assets	<u>7,275.54</u>	<u>13,848.17</u>

*Long-Term Debt:* The Court currently has no long-term debt.

#### **ECONOMIC ENVIRONMENT AND NEXT YEAR'S BUDGET**

The Clerk of Court remains a board member of the Louisiana Clerks of Court Retirement Board for the second year. The home page will be completed in the subsequent year and available for lawyers and others to log onto our system. We continue our drive to recruit new commissioners for elections and to promote continuing education for our employees.

We are looking forward to growing and updating our office. This year we plan to continue to back scan in indexing into the computer system. Along with going on-line for the public, we will also continue to bind our original documents.

Our office continues to receive many compliments on the professional and efficiency of the operations of the office and the courtesies extended to the public by the staff. This is the most satisfying of all accomplishments, to know that people we serve are pleased with the services we promise.

#### **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Clerk of Court's finances, comply with finance-related laws and regulations and demonstrate the Clerk of Court's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the West Feliciana Parish Clerk of Court, P. O. Box 1843, St. Francisville, Louisiana 70775.

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## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF NET ASSETS  
JUNE 30, 2007**

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	<b>Governmental <u>Activities</u></b>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 213,349.51
Receivables, net	7,385.00
Due from other funds	298.64
Investments	52,125.00
Capital assets, net	<u>7,275.54</u>
<b>Total Assets</b>	<b>280,433.69</b>
 <b><u>LIABILITIES</u></b>	
Accounts payable	2,055.14
Salaried and related payables	<u>3,674.38</u>
<b>Total Liabilities</b>	<b><u>5,729.52</u></b>
 <b><u>NET ASSETS</u></b>	
Invested in capital assets, net of related debt	7,275.54
Unrestricted	<u>267,428.63</u>
<b>Total Net Assets</b>	<b><u><u>274,704.17</u></u></b>

See Accompanying Notes and Accountants' Report

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2007

<u>Functional/Programs</u>	<u>Program Revenues</u>				<u>Net Revenues (Expenses)</u>
	<u>Expenses</u>	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>Governmental Activities</b>					
General government	\$ 386,517.84	\$ 364,986.87	\$ 34,540.00	\$ -	\$ 13,009.03
Total Governmental Activities	386,517.84	364,986.87	34,540.00	-	13,009.03
<b>General Revenues</b>					
Interest earned					11,689.04
Intergovernmental revenues					17,325.00
Total General Revenues					29,014.04
Change in Net Assets					42,023.07
Net Assets, beginning					232,681.10
Net Assets, ending					274,704.17

See Accompanying Notes and Accountants' Report

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## **FUND FINANCIAL STATEMENTS**

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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2007**

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**ASSETS**

Cash and cash equivalents	\$ 213,349.51
Receivables, net	7,385.00
Due from other funds	298.64
Investments	<u>52,125.00</u>
 Total Assets	 <u><u>273,158.15</u></u>

**LIABILITIES AND FUND BALANCES**

**Liabilities:**

Accounts payable	2,055.14
Salaries and related payables	<u>3,674.38</u>

Total Liabilities 5,729.52

**Fund Balances:**

Unreserved, undesignated	<u>267,428.63</u>
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Total Liabilities and Fund Balances 273,158.15

See Accompanying Notes and Accountants' Report

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
JUNE 30, 2007**

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Total Fund Balances - Total Governmental Funds	\$ 267,428.63
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Amounts reported for governmental activities in the  
Statement of Net Assets are different because:

Capital assets used in governmental activities are not current  
financial resources and, therefore, are not reported in the  
Governmental Funds Balance Sheet. This is the capital  
assets, net of accumulated depreciation, reported on the  
Statement of Net Assets.

<u>7,275.54</u>
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Total Net Assets - Governmental Activities
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<u><u>274,704.17</u></u>
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See Accompanying Notes and Accountants' Report

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2007**

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**REVENUES**

Intergovernmental revenues	\$ 17,325.00
Charges for services:	
Court costs and fees	177,611.72
Certified copies and data processing	38,625.64
Licenses	2,400.00
Recording fees	146,349.51
Grants and other contributions	34,540.00
Interest earned	<u>11,689.04</u>
 Total Revenues	 428,540.91

**EXPENDITURES**

General government	<u>379,945.21</u>
 Net Change in Fund Balances	 48,595.70
 Fund Balances, beginning	 <u>218,832.93</u>
 Fund Balances, ending	 <u><u>267,428.63</u></u>

See Accompanying Notes and Accountants' Report

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUNDS BALANCES  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2007**

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Net Change in Fund Balances - Total Governmental Funds	\$ 48,595.70
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Amounts reported for governmental activities in the  
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.  
However, in the Statement of Activities, the cost of those  
assets is allocated over their estimated useful lives as  
depreciation expense. This is the amount by which  
depreciation charged exceeded capital outlay in the current  
period.

<u>(6,572.63)</u>
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Change in Net Assets - Governmental Activities
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<u><u>42,023.07</u></u>
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See Accompanying Notes and Accountants' Report

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUNDS  
JUNE 30, 2007**

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**ASSETS**

Cash and cash equivalents	<u>\$ 1,084,137.26</u>
Total Assets	<u><u>1,084,137.26</u></u>

**LIABILITIES**

Unsettled deposits and other payables	1,083,838.62
Due to other funds	<u>298.64</u>
Total Liabilities	<u><u>1,084,137.26</u></u>

See Accompanying Notes and Accountants' Report

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## **NOTES TO FINANCIAL STATEMENTS**

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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
INDEX TO NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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**INTRODUCTION**

The West Feliciana Parish Clerk of Court (hereinafter referred to as the Clerk), as provided by Article V, Section 28 of the Louisiana Constitution of 1974, serves as the ex-officio notary public; the recorder of conveyances, mortgages and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation:** The accounting and reporting practice of the Clerk conforms to governmental accounting principles generally accepted in the United States of America. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

**Financial Reporting Entity:** Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the West Feliciana Parish Police Jury is the financial reporting entity for West Feliciana Parish. The Police Jury maintains and operates the parish courthouse in which the Clerk's office is located and provides funds for equipment and furniture for the Clerk's use. Because of this, the Clerk is considered a component unit of the West Feliciana Parish Police Jury. The accompanying financial statements present information only on the funds maintained by the Clerk and do not present information on the Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

**Government-wide Accounting:** In accordance with Governmental Accounting Standards Boards Statement No. 34, the Clerk has presented a statement of net assets and statement of activities for the Clerk as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.



**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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Policies specific to the government-wide statements are as follows:

*Eliminating Internal Activity*

Interfund receivables and payable are eliminated in the statement of net assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

*Application of FASB Statements and Interpretations*

Reporting on governmental-type and business-type activities are based on FASB Statements and Interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

*Capitalizing Assets*

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net assets.

Using the requirements of GASB Statement No. 34, the Clerk is considered a Phase 3 government, as its total annual revenues are less than \$10 million. Such governments are not required to report major general infrastructure assets retroactively. The Clerk does not have any infrastructure assets and has opted not to retroactively report these types of capital assets.

*Program Revenues*

The statement of activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Clerk. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

*Indirect Expenses*

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Clerk has chosen not to do so.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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*Operating/Non-Operating Revenues*

Proprietary funds separately report operating and non-operating revenues.

*Reserved Net Assets*

Reserved net assets are those for which a constraint has been imposed either externally or by law. The Clerk recognizes the use of reserved resources for expenditures that comply with the specific restrictions. Reserved resources are exhausted before unreserved net assets are used.

**Fund Accounting:** The Clerk uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate entity with a self-balancing set of accounts. Funds of the Clerk are classified under two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**Governmental Funds:** Governmental funds account for all or most of the Clerk's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Clerk include:

1. General Fund – the primary operating fund that accounts for all activities not required to be reported in another fund.

**Fiduciary Funds:** These fund types are used to account for assets held in trust for third-party individuals, private organizations and/or other governmental units/funds. Fiduciary funds of the Clerk include:

1. Agency Funds – are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency funds of the Clerk include Advance Deposits and Registry of Court. The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid. The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the Court to be held until judgment has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the Court.

**Basis of Accounting/Measurement Focus:** In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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Financial Reporting Standards (GASB Codification). This codification, and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental and business-type activities are included in the statement of net assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

**Budgets:** The Clerk adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. It is published and made available for public inspection prior to the start of the fiscal year. Appropriations lapse at year-end. There were amendments made to the budget during the fiscal year ended June 30, 2007.

**Cash and Cash Equivalents:** Cash includes amounts in demand and interest bearing demand deposits and money market savings. Cash equivalents include amounts in investments with original maturities of 90 days or less. These include funds held by the Louisiana Asset Management Pool (LAMP). Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

**Investments:** Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value, based on quoted market prices, with the corresponding increase or decrease reported in investment earnings. All investments of the Clerk are long-term certificates of deposit.

**Inventory:** Inventory of the Clerk includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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**Receivables:** Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. There is no allowance recorded in the accompanying financial statements as management expects 100% of its outstanding receivables to be collected. Revenues become susceptible to accrual when they become both measurable and available.

**Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Capital Assets:** The Clerk's assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$500 or more for capitalizing assets. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: equipment and furniture – 5-7 years.

In June 1999, the GASB issued Statement No. 34 which requires the inclusion of infrastructure assets used in governmental activities in the basic financial statements retroactively reported back to 1982. An exception exists for local governments with annual revenues of less than \$10 million. As a result of this exception, the Clerk has elected to not report its governmental infrastructure retroactively. From this point forward, the Clerk will use the basic approach to infrastructure reporting for its governmental activities when applicable. Currently, the Clerk has no infrastructure assets.

**Compensated Absences:** Employees earn vacation and sick leave at various rates depending upon the length of their employment with the Clerk's office. Such leave is non-cumulative beyond the year in which it is earned. If an employee terminates at the end of the year, he/she will be paid for his/her unused vacation leave earned. The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund when leave is actually earned. Because leave is non-cumulative, no provision for compensated absences is recorded in the accompanying financial statements.

**Long-Term Obligations:** In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

**Net Assets/Fund Balances:** In the statements of net assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets is as follows:

*Invested in Capital Assets, Net of Related Debt*

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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*Restricted Net Assets*

Net assets that are reserved by external sources such as banks or by law are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

*Unrestricted Net Assets*

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

*Reserved*

These resources are segregated because their use is earmarked for a specific use.

*Unreserved*

This category represents that portion of equity not appropriable for expenditures or legally segregated for a specific future use.

Louisiana R.S. 13:785 requires that the Clerk, at the close of his/her term of office (every four years), must pay the parish treasurer the portion of the general fund's fund balance that exceeds ½ of the revenues of the Clerk's last year of his/her term. At June 30, 2007, there was no amount due as this was not the last year of the Clerk's term of office, and no determination of the amount that will be due, if any, can be made at this time.

**Interfund Transactions:** All interfund transactions except quasi-external transactions are reported as operating transfers. These are eliminated in the government-wide statements.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

Deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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With the adoption of GASB Statement No. 40, only deposits are considered exposed to custodial credit risk are required to be disclosed. The Clerk has no deposits exposed to custodial credit risk.

The cash and cash equivalents on hand (book balances) are as follows:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Demand deposits	\$ 96,649.64	\$ .00
Money market savings	.00	852,972.12
LAMP, Inc.	<u>116,699.87</u>	<u>231,165.14</u>
Total	<u>213,349.51</u>	<u>1,084,137.26</u>

The Clerk has investments in a local government investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana, and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments included in its portfolio, that is restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns, include only those with maturities of ninety days or less. This design allows participants immediate access to their funds. For this reason, the account balances at year-end are recorded in the accompanying financial statements as cash and cash equivalents.

**NOTE 3 – RECEIVABLES**

The net receivables, with the exception of inter-fund transactions, at June 30, 2007, is as follows:

<u>Class of Receivables</u>	<u>General Fund</u>
Accounts	<u>\$ 7,385.00</u>

No allowance has been recorded as all receivables due at year-end are expected to be collected. The Clerk utilizes the direct write-off method for any receivables considered as bad debts.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2007, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, being depreciated				
Equipment	\$ 32,506.00	\$ .00	\$ .00	\$ 32,506.00
Less: accumulated depreciation	19,086.40	6,501.20	.00	25,587.60
Net Equipment	13,419.60	(6,501.20)	.00	6,918.40
 Furniture/fixtures	500.00	.00	.00	500.00
Less: accumulated depreciation	71.43	71.43	.00	142.86
Net Furniture/fixtures	428.57	(71.43)	.00	357.14
 Net Capital Assets, being depreciated, net	<u>13,848.17</u>	<u>(6,572.63)*</u>	<u>.00</u>	<u>7,275.54</u>

\*All depreciation expense was charged to governmental activities.

**NOTE 5 – ACCOUNTS AND OTHER PAYABLES**

The payables, with the exception of inter-fund and intergovernmental transactions, at June 30, 2007, is as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Fiduciary Funds</u>
Accounts	\$ 2,055.14	\$ .00
Salaries and related	3,674.38	.00
Unsettled deposits and other	.00	1,084,137.26
 Total	<u>5,729.52</u>	<u>1,084,137.26</u>

**NOTE 6 – INTERGOVERNMENTAL TRANSACTIONS**

Intergovernmental revenues for the year ended June 30, 2007, were as follows:

<u>Payor</u>	<u>General Fund</u>
State supplement	<u>\$ 17,325.00</u>

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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**NOTE 7 – INTER-FUND TRANSACTIONS**

Inter-fund transactions during the year ended June 30, 2007, were as follows:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Due to General Fund	\$ .00	\$ 298.64
Due from Registry of Court Fund	<u>298.64</u>	<u>.00</u>
Totals	<u>298.64</u>	<u>298.64</u>

These amounts represent clerk's fees earned and interest as of June 30, 2007, that has not yet been transferred to the Clerk's general fund.

**NOTE 8 – LONG-TERM LIABILITIES**

The Clerk does not currently have any long-term debt.

**NOTE 9 – LEASES**

*Operating Leases.* There is a lease for mailing equipment at \$657 per quarter for 48 months. Rental and maintenance paid during the year totaled \$5,806.47. A lease was executed with Kyocera Mita America, Inc. at \$180.55 per month beginning in February of 2005. Payments totaled \$2,166.60.

*Capital Leases.* The Clerk has no capital leases.

**NOTE 10 – RETIREMENT PLAN**

Substantially all employees of the West Feliciana Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a multiple-employer defined benefit pension plan controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.



**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

*Funding Policy:* Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Clerk is required to contribute at an actuarially determined rate. The current rate is 11.50% of annual covered payroll. Contributions to the System also include 1/4<sup>th</sup> of 1% of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk are established and may be amended by state statute. As provided by Louisiana R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk's contributions to the system for the years ending June 30, 2007, 2006 and 2005, were \$43,256.76, \$39,444.97 and \$24,435.65, respectively, equal to the required contributions for each year.

**NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS**

The Clerk provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Clerk's employees become eligible for these benefits if they reach normal retirement age while working for the Clerk. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Clerk. The Clerk recognizes the cost of providing these benefits (the Clerk's portion of the premiums) as an expenditure when the monthly premiums are due. Currently, there are no retirees participating in this program.

**NOTE 12 – EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY**

Certain operating expenditures of the Clerk's office are paid by the West Feliciana Parish Police Jury including office supplies for criminal court. Additionally, the Jury provides office space and certain furniture for the Clerk's use. These expenditures are not reported in the accompanying financial statements.

**NOTE 13 – RELATED PARTY TRANSACTIONS**

There are no related party transactions that require disclosure in the accompanying basic financial statements.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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**NOTE 14 – LITIGATION AND CLAIMS**

There is no litigation that would require disclosure in the accompanying basic financial statements.

**NOTE 15 – SUBSEQUENT EVENTS**

There were no events between the close of the year through issuance of this report that would materially impact these basic financial statements.

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**REQUIRED SUPPLEMENTAL INFORMATION**  
**(PART 2 OF 2)**

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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
Intergovernmental revenues	\$ 17,000.00	\$ 17,167.65	\$ 17,325.00	\$ 157.35
Charges for services:				
Court costs and fees	224,305.68	224,292.52	177,611.72	(46,680.80)
Certified copies and data processing	34,000.00	34,313.10	38,625.64	4,312.54
Licenses	2,400.00	1,687.00	2,400.00	713.00
Recording fees	130,000.00	130,945.00	146,349.51	15,404.51
Grants and other contributions	-	-	34,540.00	34,540.00
Interest earned	-	6,602.73	11,689.04	5,086.31
Total Revenues	407,705.68	415,008.00	428,540.91	13,532.91
<b><u>EXPENDITURES</u></b>				
General government	371,815.96	329,997.00	379,945.21	(49,948.21)
Net Change in Fund Balances	35,889.72	85,011.00	48,595.70	63,481.12
Fund Balances, beginning	218,832.93	218,832.93	218,832.93	-
Fund Balances, ending	254,722.65	303,843.93	267,428.63	63,481.12

See Accountants' Report

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## **AGREED-UPON PROCEDURES**

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**MARY SUE STAGES, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

.....  
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P. O. Box 30  
Baker, Louisiana 70704-0030  
Phone (225) 775-4982 \* Fax (225) 775-4912  
[mstages@butlercpa.brcxxmail.com](mailto:mstages@butlercpa.brcxxmail.com)

*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*

**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

The Honorable Felicia Ann Hendl,  
West Feliciana Parish Clerk of Court  
P. O. Box 1843  
St. Francisville, Louisiana 70775

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the West Feliciana Parish Clerk of Court and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the West Feliciana Parish Clerk of Court's compliance with certain laws and regulations during the year ended June 30, 2007 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law) or R.S. 39:1551-39:1755 (the state procurement code), whichever is applicable.

The cash disbursement journal was scanned and there were no expenditures exceeding \$20,000 for materials or supplies or public works exceeding \$100,000.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined

by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

### **Budgeting**

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budgets.

6. Trace the budget adoption and amendments to the minute book.

Because there is no governing body, there are no minutes of meetings.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year were within 5% or more of budget. Actual expenditures were 16% in excess of amounts budgeted.

### **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated

approval from the Clerk.

### **Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Because there is no governing body, there are no meetings.

### **Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds or like indebtedness.

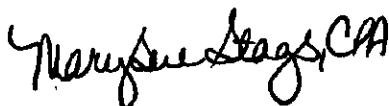
### **Advances and Bonuses**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances that would indicate payments to employees that would constitute bonuses, advances or gifts.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the West Feliciana Parish Clerk of Court and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA, APAC  
November 19, 2007



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## **SUPPLEMENTAL INFORMATION AND SCHEDULES**

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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS  
AGENCY FUNDS  
JUNE 30, 2007**

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	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 274,468.58	\$ 809,668.68	\$ 1,084,137.26
Total Assets	<u>274,468.58</u>	<u>809,668.68</u>	<u>1,084,137.26</u>
<b><u>LIABILITIES</u></b>			
Unsettled deposits and other payables	274,468.58	809,370.04	1,083,838.62
Due to other funds	-	298.64	298.64
Total Liabilities	<u>274,468.58</u>	<u>809,668.68</u>	<u>1,084,137.26</u>

See Accountants' Report

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS AND OTHER PAYABLES  
AGENCY FUNDS  
YEAR ENDED JUNE 30, 2007**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
Unsettled deposits, beginning of year	\$ 236,011.78	\$ 1,358,868.65	\$ 1,594,880.43
Additions:			
Interest earned	563.84	42,251.60	42,815.44
Suits and successions	257,843.30	324,808.15	582,651.45
Total Additions	258,407.14	367,059.75	625,466.89
Reductions:			
Clerk of Court's costs	153,476.62	-	153,476.62
Settlement to litigants	26,789.18	916,558.36	943,347.54
Attorney, notary fees, etc.	22,496.37	-	22,496.37
Sheriff's fees	17,086.80	-	17,086.80
Other reductions	101.37	-	101.37
Total Reductions	219,950.34	916,558.36	1,136,508.70
Unsettled deposits, end of year	274,468.58	809,370.04	1,083,838.62

See Accountants' Report

**LOUISIANA ATTESTATION QUESTIONNAIRE**

**(For Attestation Engagements of Government)**

9/24/07 (Date Transmitted)

Mary Sue Stages, CPA, APAC

P. O. Box 30

Baker, Louisiana 70704-0030

In connection with your review of our financial statements as of June 30, 2007 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 9/24/07 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes ☒ No ☐

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes ☒ No ☐

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes ☒ No ☐

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Felicia Ann Hurd Secretary 9/24/07 Date

Felicia Ann Hurd Treasurer 9/24/07 Date

Felicia Ann Hurd President 9/24/07 Date